

GROVEPORT INCOME TAX CODES

Title 9 - Taxation
CHAPTER 181
Income Tax

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| 181.01 | Definitions. |
| 181.02 | Imposition of tax. |
| 181.03 | Allocations of net profits. |
| 181.04 | Levy of tax. |
| 181.05 | Return and payment of tax. |
| 181.06 | Amended returns; refunds for overpayment. |
| 181.07 | Collection at source. |
| 181.08 | Declarations. |
| 181.09 | Powers and duties of the Clerk – Treasurer. |
| 181.10 | Investigative powers of the Clerk - Treasurer. |
| 181.11 | Tax information confidential. |
| 181.12 | Collection of unpaid taxes. |
| 181.13 | Credits, exemptions and Village contracts. |
| 181.14 | Interest and penalties. |
| 181.99 | Penalty. |

CROSS REFERENCES

General taxing powers – see CHTR. Section 9.01
Payroll deductions – see Ohio R. C. 9.42
Municipal income taxes – see Ohio R. C. Ch. 718
State income tax – see Ohio R. C. Ch. 5747

181.01 DEFINITIONS.

As used in this chapter, the following words shall have the meanings ascribed to them herein except as and if the context clearly indicates or requires a different meaning. The singular shall include the plural. The masculine gender shall include the feminine and the neuter genders.

- (a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise owned by two or more persons.
- (b) "Director of Finance" means the Village Finance Director.

- (c) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, fiduciary, trust, association, corporation or any other entity.
- (d) "Village" means the Village of Groveport, Ohio.
- (e) "Corporation" means a corporation or joint stock association organized under the laws of the United States, State of Ohio or any other state, territory or foreign country or dependency.
- (f) "Employee" means one who works for wages, salary, commissions or other type of compensation in the service of an employer.
- (g) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency or any other entity, whether or not organized for profit, that employs one or more persons on a salary, wage, commission or other compensation basis.
- (h) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.
- (i) "Gross receipts" means the total income from any source whatsoever.
- (j) "Net profits" means the net gain from the operation of a business, profession, enterprise or other activity (whether or not such business, profession, enterprise or other activity is conducted for profit or is ordinarily conducted for profit) after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes without deduction of taxes imposed by this chapter, federal, State or other taxes based on income; and in the case of an association, without deduction of salaries paid to partners and other owners; and otherwise adjusted to the requirements of this chapter.
- (k) "Nonresident individual" means an individual who is not domiciled in the Village and whose usual place of abode is outside the Village.
- (l) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Village.
- (m) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity shall mean the parties or members thereof, and as applied to corporations, the officers thereof.

- (n) "Place of business" means any bona-fide office (other than a mere statutory office), factory, warehouse or other place which is occupied and used by the taxpayer in carrying on any business activity individually or through anyone or more of his regular employees regularly in attendance.
- (o) "Resident individual" means any individual who is domiciled in the Village or whose usual place of abode is in the Village.
- (p) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Village.
- (q) "Taxable income" means wages, salaries, commissions and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.
- (r) "Taxable year" means the calendar year or the fiscal year upon the basis of which the net profits are to be computed under this chapter and in the case of a return for a fractional part of a year, the period for which such return is required to be made. (Ord.2-73. Passed 3-26-73.)

181.02 IMPOSITION OF TAX.

To provide for the purposes of general Municipal operations, maintenance, new equipment and capital improvements of the Village, there is hereby levied a tax at the rate of two percent (2%) per annum upon the following:

- (a) On all salaries, wages, commissions and other compensation earned by residents of the Village.
- (b) On all salaries, wages, commissions and other compensation earned by non-residents of the Village for work done or services performed or rendered in the Village.
- (c) On the net profits earned of all unincorporated businesses, professions or other activities conducted by residents of the Village.
- (d) On the net profits earned of all unincorporated businesses, professions or other activities conducted in the Village by nonresidents.
- (e) For the purposes of subsections (c) and (d) hereof, an association shall not be taxable as an entity, but any member thereof who is a resident of the Village shall be taxed individually on his entire share, whether distributed or not, of the annual net profits of the association, and any nonresident members thereof shall be taxed individually only on that portion of his share, whether distributed or not,

of the annual net profits of the association as is derived from work done, services performed or rendered and business or other activities conducted in the Village.

- (f) On the net profits of all corporations, estates, trusts and limited partnerships derived from work done or services performed or rendered and business or other activities conducted in the Village, whether or not such corporations, estates, trusts and limited partnerships have their principal or any place of business located in the Village. (Ord. 19-84. Passed 8-27-84.)

181.03 ALLOCATIONS OF NET PROFITS.

- (a) In the taxation of income which is subject to the tax, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Village shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Village, then only such portion shall be considered as having a taxable situs in the Village for the purposes of the tax. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the Village shall be considered as having a taxable situs in the Village for the purposes of the tax in the same proportion as the average ratio of:

- (1) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Village during the taxable period to the average net book value of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.
- (2) As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.
- (3) Wages, salaries and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Village, to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
- (4) Gross receipts of the business or profession from sales made and services performed during the taxable period in the Village to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

- (b) In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted by the Finance Director or his delegate so as to produce such result.

- (c) As used in this chapter, "sales made in the Village" mean:
- (1) All sales of tangible personal property which is delivered within the Village regardless of where title passes if shipped or delivered from a stock of goods within the Village.
 - (2) All sales of tangible personal property which is delivered within the Village regardless of where title passes even though transported from a point outside of the Village if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Village and the sales result from such solicitation or promotion.
 - (3) All sales of tangible personal property which is shipped from a place within the Village to purchasers outside the Village regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made. (Ord.2-73. Passed 3-26-73.)

181.04 LEVY OF TAX.

- (a) Such tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation earned on and after October 1, 1984, and with respect to the net profits of business, professions or other activities earned on and after October 1, 1984. Provided, however, that where the fiscal years of the business, profession or other activity differs from the calendar year the tax shall be applied to that part of the net profits for the fiscal year as shall be earned on and after October 1, 1984, to the close of the taxpayers' fiscal year. Thereafter, the taxpayer shall report on its fiscal year basis.
- (b) Where the fiscal year of a business, profession or other activity is other than a calendar year, in computing initial tax the profits of such taxpayer shall be determined by dividing the annual profits by twelve and multiplying the quotient by the number of months within the period commencing October 1, 1984, and ending at the conclusion of the fiscal year. (Ord. 2-73. Passed 3-26-73.)

181.05 RETURN AND PAYMENT OF TAX.

- (a) Each taxpayer who engages in business, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter shall whether or not a tax be due thereon, make and file a return on or before April 15 of each year with the Director of Finance or his delegate on a form furnished by or obtainable from the Director of Finance or his delegate setting forth the aggregate amount of salaries, wages, commissions and other compensation earned and/or net profits earned and/or gross income from such business less allowable expenses in the acquisition of such gross income earned during the preceding year and subject to the tax, together with such other

pertinent information as the Director of finance or his delegate may require. Provided, however, that when the return is made for a fiscal year or other period different from the calendar year, the return shall be made on or before the fifteenth day of the fourth month after the close of the fiscal year or other period. (Ord. 2-73. Passed 3-26-73.)

- (b) Commencing with taxable years beginning subsequent to December 31, 1981, the net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity, except any portion of a loss separately reportable for municipal tax purposes to another taxing entity, may be used to offset the profits of another for purposes of arriving at overall net profits. A husband and wife, in any taxable year, may elect to file separate or joint returns. (Ord.33-82. Passed 9-27-82.)
- (c) A husband and wife, in any taxable year, may elect to file separate or joint returns. If joint returns are filed, a husband or wife may offset losses from any business or professional activity when conducted in this Village or in any municipality that does not levy an income tax on net profits therefrom.
- (d) If a net operating loss has been sustained in any taxable year, such loss may not be carried forward or backward to any other taxable year.
- (e) The taxpayer making a return shall at the time of the filing thereof, pay to the Village the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 181.07 or where any portion of the tax has been paid by the taxpayer pursuant to the provisions of Section 181.08 or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 181.13(a) shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.
- (f) A taxpayer who has overpaid his income tax in any taxable year may request a refund provided, however, there is no other tax liability and provided, further, that no amount of less than one dollar (\$1.00) will be refunded or collected.
- (g) The Director of finance or his delegate shall have the authority to extend the time for filing of the annual return upon the request of the taxpayer for a period not to exceed six months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. The Director of finance or his delegate may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended. (Ord.2-73. Passed 3-26-73.)

181.06 AMENDED RETURNS; REFUNDS FOR OVERPAYMENT.

- (a) Where an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Section 181.05(f), such amended return shall be on a form obtainable on request from the Director of finance or his delegate. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.
- (b) Within three months from the final determination of any federal tax liability affecting the taxpayer's Village tax liability, such taxpayer shall make and file an amended Village return showing income subject to the Village tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make a claim for refund of any overpayment.
- (c) No refund shall be allowed unless a written request be presented to the Director of Finance or his delegate within three years of the date the taxes were due. (Ord.2-73. Passed 3-26-73.)

181.07 COLLECTION AT SOURCE.

- (a) Each employer within or doing business within the Village shall deduct at the time of payment of such salaries, wages, commissions or other compensation, the tax of two percent (2%) of the gross salaries, wages, commissions or other compensation due by the employer to the employee and shall, on or before the last day of the month following the close of each calendar quarter, make a return showing the amount of taxes deducted and a record of payments showing that all taxes deducted during the quarter have been paid to the Village in accordance with the payment schedule prescribed by subsections (b)(1) through (3) hereof. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.
- (b) Employers shall pay to the Village all income taxes withheld or required to be deducted and withheld on either a semi-monthly, or quarterly basis depending on the amount of taxes involved according to the following payment schedule:
 - (1) Semi-monthly payments of the taxes deducted are to be made by an employer if the total taxes deducted in the prior calendar year were twelve thousand dollars (\$12,000) or more, or the amount of taxes deducted for any month in the preceding quarter exceed one thousand dollars (\$1,000). Such payment shall be paid to the Village within five banking days after the fifteenth and the last day of each month.
 - (2) Monthly payments of taxes withheld shall be made by an employer if the taxes withheld in the prior calendar year were less than twelve thousand dollars (\$12,000) but more than one thousand one hundred ninety-nine dollars (\$1,199) or if the taxes withheld during any month for the preceding

quarter exceeded one hundred dollars (\$100). Such payments shall be paid to the Village within fifteen days after the close of each calendar month. However, those taxes accumulated for the third month of the calendar quarter need not be paid until the last day of the month following such quarter.

- (3) All employers not required to make semi-monthly or monthly payments of taxes withheld under subsections (b)(1) and (2) hereof shall make quarterly payments no later than the last day of the month following the end of each quarter.
- (c) Each employer who maintains a place of business in the Village and another branch within the metropolitan area of the Village, shall also withhold the tax from the employees residing in the Village but working at the employer's metropolitan area branch, even though the payroll records and place of payment are outside the Village.
- (d) The employer shall make and file a return on a form furnished by the Finance Director or his delegate, showing the amount of tax deducted by the employer from the salaries, wages, commissions or other compensation of any employee and paid by the employer to the Village. Such employer's return shall be accepted as the return required of an employee whose sole income subject to the tax under this chapter is the salaries, wages, commissions and other compensation returned by the employer.
- (e) Each employer on or before January 31, unless written request for thirty days extension is made to and granted by the Director of Finance or his delegate, following any calendar year in which such deductions have been made, or should have been made by such employer, shall file with the Director of Finance or his delegate an information return (Groveport Withholding Statement of Wages Paid, and Groveport Income Tax Withheld), for each employee from whom income tax has been or should have been withheld showing the name and address of the employee, the total amount of salaries, wages, commissions and other compensation paid the employee during the year, and the amount of Village income tax withheld from each employee.
- (f) Where a resident of the Village performs service for his employer in another municipality, which services are subject to withholding in the other municipality, the employer shall have the authority to reduce the withholding to the Village to the extent of the tax liability in the other municipality. (Ord.2-73. Passed 3-26-73.)

181.08 DECLARATIONS.

- (a) Every person who anticipates any taxable income which is not subject to Section 181.07, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.02 (c) and (d) shall file a declaration setting forth such estimated income or the estimated profit or loss from such

business activity together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages, salaries, commissions or other compensation from which the tax will be withheld and remitted to the Village in accordance with Section 181.07, such person need not file a declaration.

- (b) Such declaration shall be filed on or before April 15 of each year during the life of this chapter or on or before the fifteenth day of the fourth month the taxpayer becomes subject to tax for the first time.
- (c) Those taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth day of the fourth month after the beginning of each fiscal year or period.
- (d) Such declaration shall be filed upon a form furnished by or obtainable from the Director of Finance, or his delegate, provided, however, credit shall be taken for the Village Tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.07, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.
- (e) The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment day as provided for herein.
- (f) Such declarations of estimated tax to be paid the Village shall be accompanied by a payment of at least one-fourth of the estimated annual tax and at least a similar amount shall be paid on or before the fifteenth day of the seventh, ninth and twelfth months after the beginning of the taxable year. Provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.
- (g) On or before the fifteenth day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the Village shall be paid therewith in accordance with the provisions of Section 181.05. (Ord.2-73. Passed 3-26-73.)

181.09 POWERS AND DUTIES OF THE DIRECTOR OF FINANCE.

- (a) It shall be the duty of the Director of Finance to collect and receive the tax imposed by this chapter in the manner prescribed by this chapter and it shall also be his duty to keep an accurate record showing the payment received by him from each taxpayer and the date of the payment.
- (b) The Director of Finance shall have the power to appoint a delegate to assist in the administration of this chapter and such delegate shall be responsible to the Director of finance.

- (c) The Director of Finance and his delegate are hereby charged with the administration and enforcement of the provisions of this chapter and they are hereby empowered to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns and payments.
- (d) In any case where a taxpayer has failed to file a return or failed to pay the tax due on a return or has filed a return which does not show the proper amount of tax due, the Director of Finance or his delegate may determine the amount of tax appearing to be due the Village from the taxpayer based on any information in his possession and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any. (Ord.2-73. Passed 3-26-73.)

181.10 INVESTIGATIVE POWERS OF THE DIRECTOR OF FINANCE.

- (a) The Director of Finance or his delegate, or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or of any taxpayer or person subject to, or who the Director of Finance or his delegate believes is subject to the provisions of this chapter for the purposes of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter and every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Director of Finance or his delegate, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.
- (b) The Director of Finance and his delegate are each hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or would have been returned for taxation or any transaction tending to affect such income and for this purpose may compel the production of books, papers, records and federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry. (Ord.2-73. Passed 3-26-73.)

181.11 TAX INFORMATION CONFIDENTIAL.

Any information gained as the result of any returns, investigations, hearing or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order or except as

hereinafter provided. The Director of Finance or his delegate may furnish the Internal Revenue Service, Treasury Department of the United States, the Tax Commissioner of Ohio and the duly authorized income tax administrator of any other city or state with copies of the returns filed. The Director of Finance or his delegate is also authorized to enter into agreements for the exchange of any information with any of the foregoing federal, State or City officials. Any person divulging such information except as hereinbefore authorized, shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine of not more than five hundred dollars (\$500.00) or imprisoned for not more than six months or both. Each disclosure shall constitute a separate offense. (Ord.2-73. Passed 3-26-73.)

181.12 COLLECTION OF UNPAID TAXES.

- (a) All taxes imposed by this chapter shall be collectable, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable.
- (b) The Director of Finance or his delegate is authorized to institute civil lawsuits to collect delinquent taxes due and owing the Village by virtue of the provisions of this chapter. The Director of Finance or his delegate is authorized to waive penalties and interest and compromise tax liability and the right to accept waiver of State statutes of limitations. (Ord. 2-73. Passed 3-26-73.)

181.13 CREDITS, EXEMPTIONS AND VILLAGE CONTRACTS.

- (a) Credits. Every individual taxpayer who resides in the Village but who received net profits, salaries, wages, commissions or other compensation for work done or services performed or rendered outside of the Village, if it be made to appear that he has paid a municipal income tax or excise tax based on income, on such net profits, salaries, wages, commissions or compensation in another municipality, shall be allowed a credit for the amount so paid by him or in his behalf in such other municipality, this credit to be applied only to the extent of the tax assessed by this chapter by reason of such net profits, salaries, wages, commissions or compensation earned in such other municipality where such tax is paid.
- (b) Exemptions.
 - (1) The provisions of this chapter shall not be construed to tax the military pay or allowances of members of the armed forces of the United States, or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.
 - (2) The tax provided for herein shall not be levied on the personal earnings of any natural person under eighteen years of age.

(c) Contract Provisions.

- (1) No contract on behalf of the Village for works or improvements of the Village shall be binding or valid unless such contract contains the following provisions:

"Said _____ hereby further agrees to withhold all Village income taxes due or payable under the provisions of the Village Income Tax Ordinance for wages, salaries and commissions paid to its employees and further agrees that any of its subcontractors shall be required to agree to withhold any such Village income taxes due under such ordinance for services performed under this contract".
(Ord.2-73. Passed 3-26-73.)

181.14 INTEREST AND PENALTIES.

- (a) All taxes imposed by this chapter and remaining unpaid after they become due shall bear interest, in addition to the amount of the unpaid tax, at the rate of eighteen percent (18%) per annum, and the taxpayers upon whom such taxes are imposed by this chapter, shall be liable, in addition thereto, to a penalty of ten percent (10%) of the amount of the unpaid tax.
- (b) A penalty shall not be assessed on an additional tax assessment made by the Clerk-Treasurer when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Director of Finance; and provided further, that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three months after final determination of the federal tax liability.
- (c) All taxes deducted by an employer or required to be deducted and withheld by an employer and remaining unpaid after they become due pursuant to Section 181.07 shall bear interest on the amount of such unpaid taxes at the rate of eighteen percent (18%) per annum and in addition a penalty of ten percent (10%) of the amount of the unpaid taxes. (Ord. 11-82. Passed 2-22-82.)

181.15 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be applied for the following purpose and in the following order, to wit:

- (a) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and enforcing the provisions hereof.

- (b) Such part thereof as Council may appropriate to the General Fund for the purpose of paying the cost of General Municipal Operations.
- (c) Such part thereof as Council may appropriate for the purpose of paying the cost of, maintenance of, and the purchase of new equipment, motorized or other.
- (d) Such part thereof as the Council may appropriate for the purpose of paying the cost of the acquisition, construction, repair and/or maintenance of streets and/or other permanent improvements. (Ord.2-73. Passed 3-26-73.)

181.99 PENALTY.

Any person subject to the provisions of this chapter who fails, neglects or refuses to make any return or declaration or any employer who fails, neglects or refuses to deduct and withhold the taxes or pay the taxes imposed by this chapter or any taxpayer who fails, neglects or refuses to pay the tax, interest and penalties imposed by this chapter or any person who refuses to permit the Director of finance or his delegate, or his duly authorized agent or employee, to examine the books, records and papers of a taxpayer, or any person who knowingly makes an incomplete, false or fraudulent return, or who, attempts to do anything whatever to avoid payment of the whole or any part of the tax under this chapter, shall be deemed guilty of a misdemeanor and shall be fined not more than two hundred fifty dollars (\$250.00) for the first offense, and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than ninety days or both, for a second or subsequent offense. The failure of an employer or taxpayer to receive or procure a return or declaration form shall not excuse him from making a return or declaration or paying the tax levied under this chapter.
(Ord.2-73. Passed 3-26-73.)